

Paul S. Bliley, Jr., VSB #13973
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
Telephone: (804) 783-6448
Fax: (804) 783-6507
pbliley@williamsmullen.com
Counsel to HERNANDO County, Florida Tax Collector

IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

IN RE:) Chapter 11
CIRCUIT CITY STORES, INC., et al.,) Case No. 08-35653 (KRH)
Debtors.) Jointly Administered
)

**RESPONSE OF HONORABLE JUANITA SIKES,
TAX COLLECTOR IN AND FOR HERNANDO COUNTY, FLORIDA
("TAX COLLECTOR") TO DEBTOR'S THIRTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Comes now the Honorable Juanita Sikes, Tax Collector in and for Hernando County, Florida ("Tax Collector"), and for her response to the Debtor's Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) (Docket #4613) states as follows:

1. The Claimant's Name is the Honorable Juanita Sikes, Tax Collector in and for Hernando County, Florida ("Tax Collector"). The amount of the claim filed is for 2009 personal property taxes assessed against the personal property of Circuit City Stores located at 13199 CORTEZ BLVD., BROOKSVILLE, Florida, as of January 1, 2009.
2. Attached hereto as Exhibit A is a concise statement of Tax Collector, who is a person with personal knowledge of the relevant facts in support of this response, which statement

sets forth the reasons why the Bankruptcy Court should overrule the objection as to the Tax Collector's claim, which includes, without limitation the specific factual and legal basis upon which the claimant intends to rely in support of her response and her underlying claim.

3. Attached hereto as Exhibit B is a copy of or identification of documentation supporting the Tax Collector's claim that the claimant presently intends to introduce into evidence in support of her claim at any hearing held on this objection. Claimant reserves the right to supplement this documentation at a later date if additional supporting documentation is obtained.

4. Attached hereto as Exhibit C is a Declaration of the Honorable Alvin Mazourek who is the Property Appraiser in and for Hernando County, Florida and as such has personal knowledge of the relevant facts that support this response.

5. The claimants address, telephone number, fax number and the claimant's attorney to whom the attorneys for the Debtor should serve a reply to the response are as follows:

The Hon. Juanita Sikes
Hernando County Tax Collector
20 N. Main Street, Room 112
Brooksville, Florida 34601-2892
Phone: (352) 754-4180
Fax: (352) 754-4189

Attorney:
Paul S. Bliley, Jr., Esquire
Williams Mullen
P.O. Box 1320
Richmond, VA 23218-1320
pbliley@williamsmullen.com
Telephone: (804) 783-6448
Fax: (804) 783-6507

6. The name, address, telephone number and fax number of the party to reconcile, settle or otherwise resolve the objection on the claimant's behalf is the attorney set forth above.

Dated: September 15, 2009

Hon. Juanita Sikes, Tax Collector
In and for Hernando County, Florida

By /s/ Paul S. Bliley, Jr.
Of Counsel

Paul S. Bliley, Jr., VSB No. 13973

Williams Mullen

P.O. Box 1320

Richmond, VA 23218-1320

Phone: (804) 783-6448

Fax: (804) 783-6507

pbliley@williamsmullen.com

Counsel for Tax Collector in and for Hernando County, Florida

CERTIFICATE OF SERVICE

I hereby certify that on the 15th day of September 2009, I caused a copy of the foregoing to be served by electronic means on the "2002" and "Core" lists and through the ECF system.

/s/ Paul S. Bliley, Jr.
Paul S. Bliley, Jr.

6799216_1.DOC

EXHIBIT A

I have personal knowledge as the Tax Collector for Hernando County, Florida, to the relevant facts in support of the Response of the Tax Collector to the Objection filed. The Court should overrule the Objection as to the claim of the Tax Collector, factually and legally.

The factual basis is as set forth in Exhibit C prepared by the Honorable Alvin Mazourek, Property Appraiser in and for Hernando County, Florida, who had appraised the Circuit City property upon which the Tax Collector, by law, must rely.

The legal basis is because Florida law in Section 197.332, Florida Statutes, restricts the Tax Collector to the collection of all taxes as shown on the tax roll. The tax roll, indicating the value of the property and the amount of tax assessed on such property, is prepared by the Property Appraiser as required in Section 192.011, Florida Statutes. This restriction on the Tax Collector's duties is provided further in the applicable rules prepared by the Florida Department of Revenue (which supervises both the Property Appraiser and the Tax Collector in the state work performed locally in each county political subdivision), throughout Chapter 12D-13, Florida Administrative Code.

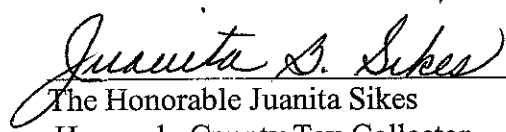

The Honorable Juanita Sikes
Hernando County Tax Collector

EXHIBIT B

Attached hereto is the preliminary roll and appraised values received by the Tax Collector from the Property Appraiser. Attached also is the documentation of the Property Appraiser as referenced in Exhibit C.

B 10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA

PROOF OF CLAIM

Debtor against which claim is asserted: (Check only one box below:)

- | | | |
|---|--|---|
| <input checked="" type="checkbox"/> Circuit City Stores, Inc. (Case No. 08-35653) | <input type="checkbox"/> CC Distribution Company of Virginia, Inc. (Case No. 08-35659) | <input type="checkbox"/> Abbott Advertising, Inc. (Case No. 08-35665) |
| <input type="checkbox"/> Circuit City Stores West Coast, Inc. (Case No. 08-35654) | <input type="checkbox"/> Circuit City Stores PR, LLC (Case No. 08-35660) | <input type="checkbox"/> Mayland MN, LLC (Case No. 08-35666) |
| <input type="checkbox"/> InterTAN, Inc. (Case No. 08-35655) | <input type="checkbox"/> Circuit City Properties, LLC (Case No. 08-35661) | <input type="checkbox"/> Patapasco Designs, Inc. (Case No. 08-35667) |
| <input type="checkbox"/> Ventoux International, Inc. (Case No. 08-35656) | <input type="checkbox"/> Orbyx Electronics, LLC (Case No. 08-35662) | <input type="checkbox"/> Sky Venture Corporation (Case No. 08-35668) |
| <input type="checkbox"/> Circuit City Purchasing Company, LLC (Case No. 08-35657) | <input type="checkbox"/> Kinzer Technology, LLC (Case No. 08-35663) | <input type="checkbox"/> XSSuff, LLC (Case No. 08-35669) |
| <input type="checkbox"/> CC Aviation, LLC (Case No. 08-35658) | <input type="checkbox"/> Courchevel, LLC (Case No. 08-35664) | <input type="checkbox"/> PRAHS, INC. (Case No. 08-35670) |

NOTE: This form should not be used to make a claim for administrative expenses arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503(a).

Name of Creditor (the person or other entity to whom the debtor owes money or property):

HERNANDO COUNTY TAX COLLECTOR

Name and address where notices should be sent:

JUANITA B. SIKES, CFC
HERNANDO COUNTY TAX COLLECTOR
20 NORTH MAIN ST, RM 112
BROOKSVILLE FL 34601-2892

Telephone number: (352) 754-4180

☒ Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number: 1706
(If known)

Filed on: 12/08/08

Name and address where payment should be sent (if different from above):

Telephone number:

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

☐ Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 7,367.88 + 18% INT PER ANNUM + COSTS & FEES
- If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.
- If all or part of your claim is entitled to priority, complete item 5.

☒ Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

2. Basis for Claim: 2008 TANGIBLE PERSONAL PROPERTY TAXES
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 1542655

3a. Debtor may have scheduled account as:
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☒ Other
Describe:

Value of Property: \$ 504,339 Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim,

if any: \$

Basis for perfection:

Amount of Secured Claim: \$ 7,367.88 + 18% INT PER ANNUM + COSTS & FEES

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.
If the documents are not available, please explain:

Date:
03/23/09

Signature: the person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

JUANITA B. SIKES, CFC
HERNANDO COUNTY TAX COLLECTOR

Juanita B Sikes

5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.
Specify the priority of the claim.

☐ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtors business, whichever is earlier — 11 U.S.C. § 507(a)(4).

☐ Contributions to an employee benefit plan — 11 U.S.C. § 507(a)(5).

☐ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use — 11 U.S.C. § 507(a)(7).

☒ Taxes or penalties owed to governmental units — 11 U.S.C. § 507(a)(8).

☐ Other - Specify applicable paragraph of 11 U.S.C. § 507(a)().

Amount entitled to priority:

\$ 7,367.88 + 18% INT PER ANNUM + COSTS & FEES

Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

FOR COURT USE ONLY

JUANITA B. SIKES, CFC

HERNANDO COUNTY TAX COLLECTOR

2008 TANGIBLE PERSONAL PROPERTY

Document Page 7 of 9

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

KEY NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
01542655	0000	504,339	25,000	479,339	CRES

CIRCUIT CITY STORES INC
ATTN: TAX DEPT-LOC#03560
PO BOX 42304
RICHMOND VA 23242-2304

BANKRUPTCY
PARCEL: P2005-000360-000
SITUS: 13199 CORTEZ BLVD

PARCEL
DESCR:

**** ALL OWNERSHIP CHANGES MUST RE-FILE FOR EXEMPTIONS.**

AD VALOREM TAXES		
TAXING AUTHORITY	MILLAGE RATE (DOLLARS PER \$1,000 OF TAXABLE VALUE)	TAXES LEVIED
COUNTY	6.258700	3,000.04
PUBLIC SCHOOLS BY STATE LAW	5.086000	2,437.92
PUBLIC SCHOOLS BY LOCAL BOARD	2.461000	1,179.65
EMERGENCY MEDICAL SERVICES	0.559800	268.33
STORMWATER MGMT PROGRAM	0.113900	54.60
SW FL WATER MANAGEMENT DIST.	0.575100	275.67
SCHOOL DEBT SERVICE	0.232000	111.21
RECREATIONAL/SENSITIVE LANDS	0.084400	40.46
TOTAL MILLAGE		15.370900
AD VALOREM TAXES		7,367.88

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY	RATE	AMOUNT
** ALL TAXES BECOME DELINQUENT APRIL 1ST.		
NON-AD VALOREM ASSESSMENTS		0.00

Please
Retain this
Portion for
your Records

COMBINED TAXES AND ASSESSMENTS		7,367.88	See reverse side for important information		
BY >	NOV 30 7,073.16	DEC 31 7,146.84	JAN 31 7,220.52	FEB 28 7,294.20	MAR 31 7,367.88

◀ IF PAID BY

JUANITA B. SIKES, CFC

HERNANDO COUNTY TAX COLLECTOR

2008 TANGIBLE PERSONAL PROPERTY

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

KEY NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
01542655	0000	504,339	25,000	479,339	CRES

CIRCUIT CITY STORES INC
ATTN: TAX DEPT-LOC#03560
PO BOX 42304
RICHMOND VA 23242-2304

BANKRUPTCY
PARCEL: P2005-000360-000
SITUS: 13199 CORTEZ BLVD

PARCEL
DESCR:

PAY IN U.S. FUNDS DRAWN ON U.S. BANK TO HERNANDO COUNTY TAX COLLECTOR • 20 N. MAIN ST., ROOM 112, BROOKSVILLE, FL 34601-2892

BY >	NOV 30 7,073.16	DEC 31 7,146.84	JAN 31 7,220.52	FEB 28 7,294.20	MAR 31 7,367.88
------	--------------------	--------------------	--------------------	--------------------	--------------------

02 00007367885 0000000000 015426556

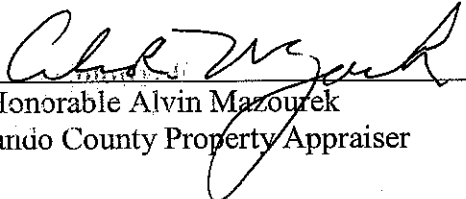
RETURN WITH PAYMENT

EXHIBIT C

**Declaration of the Honorable Alvin Mazourek,
Property Appraiser in and for Hernando County, Florida.**

As the Property Appraiser in and for the Hernando County political subdivision, I appraise the value of property pursuant to state law and state rule and work under the supervision of the Florida Department of Revenue in this regard as provided in Section 195.002(1), Florida Statutes. Pursuant to Section 193.114, Florida Statutes, I prepared the Tangible Personal Property Tax Rolls for the year 2009 and upon certification in October 2009 will deliver such rolls to the Tax Collector in and for Hernando County, Florida.

The 2009 preliminary Tangible Personal Property Tax Rolls have been prepared by me and a certified copy of the TRIM Notice for 2009 is attached hereto.


The Honorable Alvin Mazourek
Hernando County Property Appraiser

*** TANGIBLE ***
*** PERSONAL ***
*** PROPERTY ***

NOTICE OF PROPOSED AD VALOREM ASSESSMENTS					
		Column 1	Column 2	Column 3	See reverse side for explanation
TAXING AUTHORITY	TAXABLE VALUE	YOUR PROPERTY TAXES LAST YEAR	YOUR TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE	YOUR TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE	A PUBLIC HEARING ON THE PROPOSED TAXES AND BUDGET WILL BE HELD
County					
General Fund	455,186	2,607.32	2,475.94	2,852.83	9/10/09 5:01PM Commission Chambers 352-754-4002
Transport Trust	455,186	339.90	322.77	371.89	9/10/09 5:01PM Commission Chambers 352-754-4002
County Health	455,186	52.82	50.16	57.81	9/10/09 5:01PM Commission Chambers 352-754-4002
Stormwater	455,186	54.60	51.85	59.72	9/10/09 5:01PM Commission Chambers 352-754-4002
Emer Med Serv	455,186	268.33	254.81	296.51	9/10/09 5:01PM Commission Chambers 352-754-4002
Public Schools					
By State Law:					
Local Effort	455,186	2,437.92	2,381.08	2,622.92	9/15/09 6:00PM School Board Mtg Rm 352-797-7004
By Local Board:					
Discretionary	455,186	1,179.65	1,023.26	1,269.15	9/15/09 6:00PM School Board Mtg Rm 352-797-7004
Municipality					
Water Management					
Countywide	455,186	185.31	175.97	202.24	9/15/09 5:01PM Tampa Service Ofc 352-796-7211
CR/WI Basin	455,186	90.36	85.80	99.50	9/15/09 5:01PM Tampa Service Ofc 352-796-7211
Independent Dist.					
Voter Approved					
School Debt		111.21			9/15/09 6:00PM School Board Mtg Rm 352-797-7004
Rec & Sen Land	455,186	40.46	38.42	44.24	9/10/09 5:01PM Commission Chambers 352-754-4002
Ad Valorem Tax		7,367.88	6,860.06	7,876.81	

NOTICE OF PROPOSED AND/OR ADOPTED NON-AD VALOREM ASSESSMENTS				
Levying Authority	Purpose of Assessment	Units	Rate	Assessment
		Non-Ad Valorem Tax		

TAX RE-CAP				2009 EXEMPTIONS & ASSESSED VALUE CAPS: 1. TPP EXEMPTION
	Column 1	Column 2	Column 3	
Penalty				
Ad Valorem Tax	7,367.88	6,860.06	7,876.81	
Non-Ad Valorem Tax				
Total Tax	7,367.88	6,860.06	7,876.81	

[illegible]

* IF THE PROPERTY APPRAISER'S OFFICE IS UNABLE TO RESOLVE THE MATTER AS TO MARKET VALUE OR AN EXEMPTION, YOU MAY FILE A PETITION FOR ADJUSTMENT WITH THE VALUE ADJUSTMENT BOARD. PETITION FORMS ARE AVAILABLE FROM THE COUNTY PROPERTY APPRAISER AND MUST BE FILED ON OR BEFORE:

SEPT. 8, 2009